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FARM HOME ACCOUNT BOOK

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Prepared by
Bureau of Home Economics and Extension Service
United States Department of Agriculture
Washington, D. C.
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GENERAL DIRECTIONS

This book is intended for use in connection with a farm record book. It provides for a record of all cash receipts except receipts from the farm business, and for a record of family expenditures and savings. It also provides for a simple record of food and other products furnished by the farm for family use. Families who wish to keep a more detailed record of family business should ask for the account book put out by the State agricultural extension services.

To use this book, the first step is to draw up a budget or plan, showing the amounts of money which the family expects to receive, spend, and save, and also the products which the farm may be expected to furnish for the family's use during the year.

Then the cash item should be recorded from day to day under the appropriate headings. Expenditures should be entered at the time of purchase, whether they are paid for in cash or charged. Estimates of the product furnished by the farm for family use should be made at the end of each month, including all products brought into the house during the month, whether they are used then or later. Detailed directions for using each page are given at the top of that page.

The monthly summary figures should be checked each month against the budget, to see whether the plans for the year are being followed and whether any adjustments need to be made for the remaining months. At the end of the year, the record for the twelve months should be carefully compared with the budget estimates, and the two sets of figures used as a basis in planning next year's budget.

Enter below all cash receipts from sources other than the farm business. (Farm receipts should be entered in a farm record book.) Include here such items as pay for outside work, receipts from boarders and from sale of home-made products, gifts of money, pensions, insurance benefits, and interest on money loaned or other income from investments. Include also receipts from sale of investments, withdrawals from savings accounts, money borrowed for family purposes and debts repaid to the family.

ate	Source	rece	ount eived	Date	Source	ount eive
		33				\$
						+
					<u> </u>	
						-
						-
						-

(See page 1)

Date	Source	Amount received	Date	Source	Amount
		\$			\$
		*			W
					
					
				· · · · · · · · · · · · · · · · · · ·	
				<u></u>	
Tot	al		Tota	11	

FOOD

Enter below, from day to day, the amount spent for food. Include all food materials purchased for the family's meals, all meals purchased away from home, also candy, ice cream, drinks, and other foods. (Do not include expenditures for soap, starch, or other articles purchased with food, but separate such items and enter under the proper headings on the following pages.)

der tr	le prop	er nead	ings on	the ro	ottown	g pages	•)					
Day	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
1												
2												
3												
4												
5												
6												
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24												
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26												
27												
28												
29												
30												
31												
Total												
							-					

CLOTHING

Keep separate clothing records for each member of the family, using this and the next three pages. Write each person's name at the head of a column, as indicated, with his or her expenditures below it. Include articles of ready-made clothing, materials for home-made clothing, and money paid out for sewing. Include also such items as umbrellas, pocketbooks, jewelry and other accessories, and shoe repair, cleaning and other upkeep of clothing. Divide expenditures for sewing supplies and cleaning materials among the members for whom they are to be used.

ame-				Name-		
ate	Item	С	ost	Date	I tem	Cos
		\$				\$

			-			
Tota	_		-	Tota		

CLOTHING (See page 4)

Name-		Name-		
Date	Item	Date	Item	Cost
		\$		\$
Tot	al	Tota	1	

CLOTHING (See page 4)

ame-				Name-					
ate	Item	C	ost	Date	Item	Cos			
		\$				\$			
			-						
			-						
			-						
			_		***				
			-						
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			+						
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CLOTHING (See page 4)

Name-			Name-						
Date	Item	Cost	Date	Item	Cost				
		\$			\$				
				•					
		dominate established							
				Mo+o7					
To	al			Total					

FUEL, LIGHT and POWER

Enter below all expenditures for wood, coal, kerosene, gas, electricity, and other supplies used for fuel, light, and power. Even though some of the supplies are also used for the farm business, keep a complete record of the expenditures here. At the end of the year, estimate how much of the total expenditure was used for the family, and enter the family's share on the summary page of this book. (The farm's share should be entered in a farm record book.)

HOUSEHOLD SUPPLIES

Enter below expenditures for laundry soap, washing powder, cleansers, blueing, ammonia, stove polish, matches, shelf paper, toilet paper, string, and other household supplies. (Enter toilet expenditures under Personal Care.)

here.	nere. At the end of the year, estimate										
	uch of the total expenditure			Date	Item	Cos	st				
used 1	for the family, and enter the	e far	mi-			\$					
ly's	share on the summary page of	this	S								
	(The farm's share should be	€									
enter	ed in a farm record book.)										
Data	Thom	0									
Date	Item		ost								
		\$									
	-										
		<u> </u>									
			-								
•											
			-								
	Total				Total						
	Total				Total						

OTHER HOUSEHOLD OPERATING

Enter below all expenditures for telephone, water, ice, laundry done outside, paid household service, furniture insurance, moving expenses, telegrams, stationery, pens, pencils, postage, etc. Even though the telephone is also used for the farm business, keep a complete record of the expenditures here. At the end of the year, estimate how much of the total expenditure was used for the family, and enter the family's share on the summary page of this book. (The farm's share should be entered in a farm record book.)

ate	Item	Cost	Date	Item	Cost
		\$			\$

	-				

FURNISHINGS and EQUIPMENT

Enter below expenditures for furniture, floor coverings, curtains, shades, hangings, bedding, linen, tableware, kitchen utensils and equipment, sewing machines, lamps, pictures, ornaments, trunks, hand baggage, etc., and repairs for household furnishings and equipment.

HOUSING

Enter below expenditures for the house that can be separated from expenditures for the farm land and buildings, including repairs, taxes, fire insurance, interest on the mortgage, or rent. (Enter payments on the principal of the mortgage and improvements on the house under Savings.)

				Savings.)					
Date	Item	C	ost	Date	Item		ost		
		\$				\$			
							-		
		+							
			-						
							 		
			7						
	•								
	Total				Total				

PERSONAL CARE

Enter below expenditures for toilet soap, tooth paste, cosmetics, combs, brushes, razors, and other toilet articles and supplies, and for hair cuts, shawes, shampoos, etc.

ate	Item	Cost	Date	Item	Cos	st Date	Item	Co	st
		\$	200		\$		20011	\$	
		4			-			7	-
		and the second							
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									-
									-
									-
									-
									-
	Total		m _o	tal		i	Total		

AUTOMOBILE

Enter below all expenditures for the purchase, operation, and upkeep of automobiles and trucks used for the family and for the farm business. At the end of the year, estimate how much of the total expenditure was used for the family, and enter the family's share on the summary page of this book. (The farm's share should be entered in a farm record book.)

te	Item	Cost	Date	Item	Cos
		\$			\$
	·				
Tot	2		Total		

Cost

\$

AUTOMOBILE (See page 12)

Item

Date

OTHER TRANSPORTATION

Enter below expenditures for trans-
portation, such as trolley, bus, taxi,
and train fares, but not for family auto-
mobiles or horses. All expenses for
horses should be recorded in a farm
record book and the family's share of
that total transferred to the summary
page of this book at the end of the year

		horses should be recorded in a far record book and the family's share that total transferred to the sum page of this book at the end of th							
		Date	Item		st				
				\$					
					-				
					-				
Total			Total						
	 	L							

MEDICAL CARE

Enter below expenditures for doctor, dentist, oculist, nurse, hospital, medicines, eye glasses, etc., and health and accident insurance.

EDUCATION

Enter below expenditures for school books, school supplies, tuition, fees, board at school, music lessons, dancing lessons, etc.

ate	Item	Co	st	Date	Item	Cost	
ale	T POIN	\$	20	Dave	TOGIII	\$	2 (
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							_
			-			-	_
							-
						-	
	Total				Total		

RECREATION

Enter below expenditures for newspapers, magazines and books; movies, dances, and other amusements; toys, games, sports and athletic supplies; radio and musical instruments; dues to clubs and social organizations; family pets; tobacco, gum, etc. Include also vacation expenses not recorded under food and transportation.

Date	Item	Cost	Date	Item	Cos	t Date	Date Item		
		\$			\$			Cost	
			-						
	Total		П	otal			Total		

COMMUNITY WELFARE

Enter below contributions to church, Sunday school, community chest, etc., and taxes (income, poll, personal property) not recorded elsewhere.

GIFTS TO PERSONS OUTSIDE THE FAMILY

Enter below expenditures for gifts to persons not living with the family. (Enter gifts within the family under the proper expenditure heading.)

Date	I tem	Co	st	Date	Item	Cos	st
		\$				\$	
				1			
-							
							
		:					
-							
4							
<u> </u>							
ES Server - remuneration.							
	Total				Total		

ance and annuities, deposits made in

house (see directions under Housing),

savings banks, payments on the principal

of the mortgage and improvements on the

Enter below payments on life insur-

MISCELLANEOUS ITEMS

Enter below all expenditures for the family not entered elsewhere.

ate	Item	\$ ost	others, and investments other than the made in the farm business. (Farm in-								
			vesti reco:	vestments should be entered in a farecord book.)							
			Date	Item	,	ount					
					\$	·ou					
				·							
-											
	•										
	Total			Total							

At the beginning of the year, make a budget or plan for the year and enter in the budget column below. At the end of each month, enter the total cash receipts for the month from each main source other than the farm business, the total expenditures under each heading, and the total savings. Compare the totals from one month to another and check them against the yearly budget to see whether the plan

for the year is being followed. BUDGET SUMMARY Item for year for year CASH ON HAND \$ SUMMARY FOR MONTH OF-Beginning of year Jan. Feb. Mar. Apr. May NET FARM CASH INCOME OTHER CASH RECEIPTS TOTAL FAMILY EXPENDITURES
Food Clothing, family total Name Name Name Name Name Name Fuel, light and power Household supplies Other operating Furnishings, equipment Housing Personal care Automobile Other transportation Medical care Education Recreation Community welfare Gifts outside family Miscellaneous items Total expend. SAVINGS CASH ON HAND End of yr.

At the end of the year, enter the totals for the 12 months in the summary column for the year. Get the net farm cash income for the year from a farm record book and complete the summary for the year. If the total cash receipts and total discursements for the year do not balance fairly closely, try to account for the difference. Compare these summary figures with the budget estimates to see how well the family has followed its plan and where the plan might have been improved; then use these two sets of figures in planning next year's budget.

improved; then use these						bramin ng	next yea	r.s budg	et.
T 1					NTH OF-			NT.	D
Item		me	JI	ıly	Aug.	Sept.	Oct.	Nov •	Dec.
OTHER CASH RECEIPTS	\$								
TOTAL							•		
FAMILY EXPENDITURES Food									
Clothing, family total									
Name									
Name									
Name									
Name	•								
Name									
Name									
Fuel, light and power									
Household supplies									
Other operating									
Furnishings, equipment									
Housing									
Personal care									
Automobile									
Other transportation									
Medical care									
Education									
Recreation									
Community welfare									
Gifts outside family									
Miscellaneous items									
Total expend.									
SAVINGS									

At the beginning of the year, make a budget or plan for the year and enter in the budget column below. At the end of each month, enter the kinds of products furnished by the farm during the month for the family's use and not for sale. Enter also the quantity of each product furnished (in pounds, bushels, dozens, or other units) and estimate its money value in terms of what it would have cost at local retail prices. At the end of the year, enter the totals for the 12 months in the summary for the year.

summary	for the	year.									
7	Item	EUDG for		SUMM for			Month	Item	Quanti ty	Va	lue
	. 00111	Quan- tity	Value							\$	
FOOD Meat			\$		\$						
Poultr	, À	•									
Eggs											
Milk											
Vegeta	bles										
Fruits	5										
Other											
	tal										
Wood Wood	PRODUCTS										
Ice											
Tobacc	0										
Wool											
Other											
To	tal										
TOTAL I	PRODUCTS										
Month		Item		Quan- tity	Va.	lue					
					*						
4											

		Total						Total			
					<u> </u>						

PRODUCTS FURNISHED BY THE FARM FOR FAMILY USE (Continued)

Month	Item	Quantity	Va	lue	Month	Item	Quanti ty	Va	lue
-			\$					\$	
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	•								
	Total					Total			

